

**BRUEGGEMAN  
AND JOHNSON  
YEANOPLOS, P.C.**

Mr. Johnson's hourly rate is \$315 per hour for depositions, court testimony, and preparation associated therewith.

**GEORGE L. JOHNSON, CFA, CPA**  
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George L. Johnson is the President and Co-founder of Brueggeman and Johnson Yeonoplos, PC. He directs the firm's complex litigation services, specializing in the calculation of economic damages in a broad range of personal and complex corporate disputes. Mr. Johnson also provides acquisition/divestiture support to closely held businesses and expert witness services. Since 1982 he has been involved in hundreds of cases and has testified in Federal Court, Bankruptcy Court, Superior Court, as well as arbitrations/mediations in Washington, Alaska, Montana, California and New York. Mr. Johnson's prior work experience includes various analytical and management positions in securities analysis and commercial banking.

Mr. Johnson holds a Bachelor of Science degree in Electrical Engineering from the University of Washington and a Master of Business Administration from the Wharton School of Finance at the University of Pennsylvania. He is a Chartered Financial Analyst (CFA), and a Certified Public Accountant (CPA). He is a member of the Financial Analysts Federation, the American Institute of Certified Public Accountants, the Washington Society of Certified Public Accountants and the Seattle Society of Financial Analysts.

GEORGE L. JOHNSON, CFA, CPA  
*Curriculum Vitae*

**Experience**

*President, Brueggeman and Johnson Yeanoplos, P.C. and predecessor entities (1982-1984 and 1988-present):* Specializes in financial analysis for the purposes of litigation support and the determination of economic damages in a broad range of personal and complex corporate disputes. Since 1982, has been involved in hundreds of cases and has testified in Federal Court, Bankruptcy Court, Superior Court and arbitrations/mediations in Washington, Alaska, Montana, California and New York. Engagements have been evenly divided between plaintiffs and defendants.

*Executive Vice President and Chief Financial Officer, Pacific First Federal Savings Bank (1984-1988):* Responsible for financial management, including asset/liability management, financial reporting, strategic planning and budgeting. Member of the Bank's Executive Committee. Served as a member and Chairman of Senior Credit Committee and Asset/Liability Policy Committee.

*Vice President and Division Manager, Seattle First National Bank (1975-1982):* Responsibilities included development and management of corporate diversification consisting of emerging companies, Manager of Strategic Planning for the Corporation, Manager of Asset/Liability Planning, Manager of Bank-wide budgeting, financial management of 170 branches, placement of corporate debentures, and financial analysis of a broad spectrum of Corporate decisions, including acquisitions, real estate, capital expenditures, and issuance of securities.

*Investment Analyst, Safeco Insurance Company (1972-1975):* Responsible for researching and analyzing selected industries and companies, and recommending and managing investments in those securities. Managed a \$60 million stock portfolio and represented the Corporation on Venture Capital Board.

**Certifications**

Chartered Financial Analyst  
Certified Public Accountant—Washington

Graduate – Pacific Coast Banking School

**Memberships**

Member of: Financial Analysts Federation  
Seattle Society of Financial Analysts

American Institute of CPAs  
Washington Society of CPAs

**Education**

Bachelor of Science, Electrical Engineering, University of Washington - 1969

Master of Business Administration, Wharton School of Finance, University of Pennsylvania - 1971  
Concentration: Finance and Accounting

Graduate of Pacific Coast Banking School 1980 - 1982

Continuing education requirements as a CPA of 40 hours per year

**Publications**

- "Valuation of S Corporations revisited, the impact of the life of an S election under varying growth and discount rates". *Business Valuation Review*, December, 1993
- Valuation of Options on Restricted Stock Using Simple Modifications of the Black-Scholes Model" *Business Valuation Review*, June, 1993
- "An Expert Witness Can Make or Break a Case". *The Journal of Accountancy*, August 2001

# GEORGE L. JOHNSON, CPA, CFA

## Testimony Summary in Deposition or Court from 2001 - Present

Date	Case Name	File #	Type of Business	Type of Case	Attorney	Party Represented	Jurisdiction	Cause #
1/29/2001	Qwest	20555	Telecommunications	Lost profits	Tom Boeder	Defendant	Western District	C00-0013C
1/31/2001	Microsoft (Browne v.)	20577	Software	Wrongful termination	David Bateman	Defendant	Western District	C99-1665C
5/22/2001	Hi-Q Printing	99514	Printing	Lost profits	George Atwater	Plaintiff	King County	97-2-17866-5 SEA
6/28/2001	Dreyer	20141	Telecommunications	Lost profits	Bill Royce	Plaintiff	3rd District Ak Sup. Court	3AN-98-10930Civil
8/14/2001	Lanterman	20541	Venture capital	Lost profits	Dick Clinton	Plaintiff	King County	00-2-14333-8 SEA
8/27/2001	Torbitt And Castleman	01522	Food processing	Price adjustment	David Taylor	Plaintiff	American Arbitration Association	
3/5/2002	Interactive Objects	02504	Software	Stock valuation	Paul Spencer	Defendant	King County	00-2-16733-4 SEA
3/13/2002	Interactive Objects	02504	Software	Value of securities	Paul Spencer	Defendant	King County	00-2-16733-4 SEA
4/25/2002	U.S. Engines	02530	Engine remanufacturer	Lost profits	Jim Gauthier	Plaintiff	King County	00-2-28460-8 KNT
4/26/2002	U.S. Engines	02530	Engine remanufacturer	Lost profits	Jim Gauthier	Plaintiff	King County	00-2-30307-6 KNT
9/19/2004	Kelly, David	1155	Construction equipment	Lost wages	Brian Dolman	Plaintiff	Pierce County	03-2-12311-6
11/19/2004	Moss Adams (J. Gardner)	1176	Public Accounting	Lost Investment Inc.	Jim Hennessey	Defendant	King County	01-4-04223-5 SEA
12/22/2004	Neuheisel	1134	Football Coach	Lost Wages	Robert Sulkin	Plaintiff	King County	03-2-34268-9SEA
5/16/2005	Flying Eagle Espresso	1210	Airport Espresso	Lost profits	Andy Kinstler	Plaintiff	Western District	CV04-1551P
6/2/2005	Benita Thomas	1219	Consulting	Lost Profits	Andy Kinstler	Plaintiff	King County	CO4-1756 RSM
6/16/2005	Aubin, Steven	1204	Software	Stock options	Bob Gould	Plaintiff	King County	00-2-31666-6SEA
9/26/2005	Kelly, David	1155	Construction equipment	Lost wages	Brian Dolman	Plaintiff	Pierce County	03-2-12311-6
8/29/2005	Independent Fishermen's	1106	Fishing	Lost Profits	Bob Gould	Plaintiff	King County	04-2-04700-5 SEA
9/22/2005	Westmark Development	1052	Real estate development	Lost profits	Jon Ferguson	Plaintiff	Snohomish County	98-2-04813-0
10/11/2005	Kelly, David	1155	Construction equipment	Lost wages	Brian Dolman	Plaintiff	Pierce County	03-2-12311-6
10/7/2005	Prudential Securities	1209	Securities	Securities Litigation	Kevin Lewis	Defendant	Island County	01-2-00751-8
11/1/2005	Westmark Development	1052	Real estate development	Lost Profits	Jon Ferguson	Plaintiff	Snohomish County	98-2-04813-0
11/4/2005	Moss Adams (Inland Fruit)	1202	Fruit Packing	Economic Damages	Evan Schwab	Defendant	King County	04-2-20536-1SEA
1/18/2006	Independent Fishermen's	1106	Fishing	Lost Profits	Bob Gould	Plaintiff	King County	04-2-04700-5 SEA
6/13/2006	McGraw-Hill	1305	Software Publishing	Royalties	Jack Lowery	Defendant	Western District	C02-1347L

### Publications:

1 "Valuation of "S" Corporations revisited: The impact of the life of an "S" election under varying growth and discount rates"

*Business Valuation Review, December 31, 1993*

2 "Valuation of Options On Restricted Stock Using Simple Modifications of the Black-Scholes Model"

*Business Valuation Review, June, 1998*

3 "An Expert Witness Can Make or Break a Case"

*Journal of Accountancy, August 2001*